

Serial #: 09/559,204,

In reply to Office action mailed: 10/28/2003

page 6 of 7

**Remarks/Arguments**

Claims 1-4, 6-9, and 11-14 have been amended for clarification and are fully supported by the specification. No new matter has been added to the prosecution of this application. For at least the reasons stated below, Applicant believes that all claims are now in condition for allowance.

**1. 35 U.S.C. § 102 Rejection**

Claims 1-15 have been rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Patent No. 6,202,052 B1 ("*Miller*"). Claims 1-15 have been amended to overcome the rejection. As presently amended, Claims 1-15 are not anticipated by *Miller*. Specifically, *Miller* does not anticipate establishing a network-based method of tax filing hosted and maintained by a government agency.

Because claims 2-5, 7-10, and 12-15 depend from claims 1, 6, and 11 respectively, and claims 1, 6, and 11 are not anticipated by *Miller*, dependent claims 2-5, 7-10, and 12-15 are not anticipated as well. Because *Miller* does not anticipate the claims of the present claimed invention, Applicant respectfully traverses this rejection and asks that it be withdrawn.

**A. Independent Claims 1, 6, and 11**

*Miller* discloses an invention comprising an independent electronic intermediary that collects tax information from various sources, collates such data, and then, through the command of the taxpayer, submits such information to the taxing authority. See *Miller* col. 3, ll. 24-34; col. 5, ll. 50-52; col. 6, ll. 42-43; col. 6, ll. 62-64; see also *Miller* fig. 2 (schematic of interaction between taxpayer, electronic intermediary, and taxing authority).

In stark contrast is the claimed invention, which, as amended, entails a network-based tax service database of government tax forms *maintained* by the government revenue agency. See Claims 1, 6, and 11, as amended. This revenue agency database is accessed by taxpayers to complete tax forms and submit such forms to the agency for processing. *Id.* While in both *Miller* and the claimed invention the taxpayer accesses tax forms, it is clear the access point is not the same. *Miller* discloses an invention in which the electronic intermediary, see *Miller*, Fig. 2, object 21, is a separate entity from the taxing authority. See *Miller*, Fig. 2, object 27. In *Miller*, the government revenue agency does not

Serial #: 09/559,204

In reply to Office action mailed: 10/28/2003

page 7 of 7

maintain the electronic intermediary; conversely, as the presently claimed invention claims, as amended, the government revenue agency maintains direct control over the database to which a user would access to file and prepare tax forms. See Claims 1, 6, and 11, as amended. A user need not use an intermediary to fill out tax forms; instead, the user connects directly with the government tax authority to access the forms. Such a difference clearly distinguishes the claimed invention from *Miller*. Therefore, the rejection under 35 U.S.C. § 102(e) is inappropriate, and in light of the above argument, Applicant respectfully requests the rejection be withdrawn.

**B. Dependent Claims 2-5, 7-10, and 12-15**

Applicant also submits that the rejections of dependent claims 2-5, 7-10, and 12-15 should be withdrawn as they depend on Independent claims 1, 6, and 11 respectively. Because independent claims 1, 6, and 11 are in condition for allowance, rejection of such dependent claims is improper, and Applicant respectfully requests the rejections be withdrawn.

**3. Conclusion**

Applicant submits that all pending claims are in condition for allowance. Applicant respectfully requests reconsideration of the rejected claims and that a Notice of Allowance be issued in this case. In the event a telephone conversation would expedite the prosecution of this application, the Examiner may reach the undersigned at 612-607-7386. If any fees are due in connection with the filing of this paper, then the Commissioner is authorized to charge such fees including fees for any extension of time, to Deposit Account No. 50-1901 (Docket 60021-357801).

Respectfully submitted,



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